

APPENDIX A: KEY MILESTONES FOR BUREAUS/DEPARTMENTAL OFFICES

Executive Summary:

The Bureau/Departmental Offices milestones for closing the fiscal year apply equally to closing the quarter. Bureaus must make all entries for items such as property, accruals (estimates), and payables into their accounting systems by the end of the quarter. Bureau/Departmental Offices will complete reconciliation of intra-departmental transactions, reconcile subsidiary ledgers to general ledger control accounts, review and clear suspense accounts, review and correct vendor tables for trading partner data and attributes, and reconcile cash on a monthly basis.

Definition of Bureau/Departmental Office closing: Bureau/Departmental Offices' ability to generate pre-close trial balance using September 30 data. The September 30 data includes property transactions, preliminary eliminations, accruals and bureau adjustments. Bureau/Departmental Office will upload to Hyperion no later than October 6. It does not include the systems roll-over to the new fiscal year. Entries made after September 30 will include Department of Labor accrual, OPM accrual, legal liabilities, and judgment fund liabilities, final inter-bureau accruals and related elimination entries. These entries shall be recorded by October 8, 2003. Any final adjustments identified by management or the auditors will be made as soon as data is available.

Activities that must occur in order to meet these dates:

- Senior Management at DOI and the Bureaus/Departmental Offices must communicate to their staffs that the accelerated due dates will greatly impact the program managers, budget, acquisitions, property, etc. This communication and coordination must occur now and often
- Cutting off issuance of reimbursable agreements and all non-emergency purchasing as defined by Bureau Directors by September 25
- Data for property transactions must be provided monthly
- Additional resources must be provided to prepare and process manual and automated bills
- OMB rules for contents of intra-governmental agreements and issuing billings within ten days after receipt of goods and services must be in effect
- The Eliminations Team must reconcile all differences for August and prior by September 15, 2003, and currently reconcile September 2003 differences
- DOI must work with Treasury to obtain cash information earlier
- Budget offices must have on line access to FACTS II for review or certification.

Key Milestones

In order to ensure that Bureaus are making necessary progress toward meeting the accelerated target dates for an early yearend close and completion of the financial statements and audit by November 15, 2003, the following key dates will be tracked by the Department. **Please note the Assistant Secretary has asked Heads of Bureaus and Offices to ensure that the Bureaus achieve the dates in bold.**

(Reports which are due on the weekend are due the following Monday at 8 a.m. EST)

Date	Key Milestones	Responsibilities			
		BUREAUS	Related Milestones Dept	KPMG	OIG
<u>Quarters 1-4</u>					
6 days after EOQ (end of quarter)	Place Qtr intra-dept elimination data on XA drive and/or in Access	X			
6 days after EOQ	Load Quarterly Data into Hyperion	X			
15 days after EOQ	Complete reconciliation of Quarterly intra-dept and intra-government elimination data	X			
30 days after EOQ	Provide Quarterly Financial Statement Line Item Variance Analysis to PFM	X			
30 days after EOQ	Submit quarterly financial statements to PFM	X			
30 days after EOQ	Provide Quarterly Financial Statements to KPMG	X			
45 days following the end of the quarter	Finalize Quarterly Financial Statements and submit to OMB		X		
December 31	Load Hyperion beginning balances		X		
January 27-February 7, 2003	FACTS 11 Window, Qtr. 1	X			
April 21-May 9, 2003	FACTS 11 Window, Qtr. 2	X			
May 1, 2003	Distribute FY2003 Annual Financial Statement Preparation Guidance		X		
May 15, 2003	Provide Draft Financial Statement Formats (w/ 2 nd Quarterly data) & Footnote Charts to KPMG (Standardized) Note: External financial data (outside of Hyperion) may not be available at this time. Provide only the format.	X	X		
June 6, 2003	Review and comment on Financial Statement Formats & Footnote Charts			X	
June 15, 2003	Submit new AGWs format to Treasury		X		

Date	Key Milestones	Responsibilities			
		BUREAUS	Related Milestones Dept	KPMG	OIG
July 22-August 8, 2003	FACTS 11 Window, Qtr. 3	X			
July 31, 2003	PPP will conduct a 3rd quarter review of the FY 2003 performance measures	X			
	Submit the 3rd quarter financial statements to the Office of Financial Management (PFM)	X			
August 6, 2003	Prepare Elimination and Hyperion Data on a monthly basis. Upload monthly.	X			
August 15, 2003	Submit to Deputy Assistant Secretary, Budget and Finance 3rd quarter Bureau Financial Statement Review Checklists signed by the Bureau Finance Officer and CFO with explanations for significant financial statement fluctuations, footnote fluctuations, and explanations/comments on Net Position analyses.	X			
September 6, 2003	Prepare Elimination and Hyperion Data on a monthly basis. Upload monthly.	X			
September 20, 2003	Provide August 31 Financial Statement Line Item Variance Analysis to PFM	X			
<u>YEAR END</u>					
May 16, 2003	Bureaus will identify the FY 2003 performance measure they expect to have final (actual) data for by October 3, 2003. For the remaining goals, the bureaus will provide the methodology for estimating FY 2003 performance results.	X			
June 30, 2003	Provide Office of Performance Management (PPP) the performance measures that will be included in the bureaus' management, discussion and analysis (MD&A)	X			
August 15, 2003	Submit Preliminary Museum and Stewardship Info to PFM with a copy to KPMG.	X			
August 15, 2003	Verify that posting models agree with DOI posting models or develop alternative procedures for accurate FY 2003 reporting	X			
August 29, 2003	Provide Current Year Draft Internal Control & Compliance Reports to OIG			X	
September 1, 2003	Provide draft of MD&A (annual report) to KPMG.	X			
September 1, 2003	Provide Preliminary Schedule of Sites with Potential Environmental Liability to PFM	X			

September 1, 2003	Provide Preliminary Deferred Maintenance Data to PFM	X			
September 10, 2003	Provide Draft Internal Control & Compliance Reports to Bureaus				X
September 15, 2003	Bureaus will provide FY 2003 “estimated” performance information to PPP for review	X			
September 18, 2003	Confirm Master Appropriation File (MAF) Data to PFM and confirm Hyperion Entity Structure	X			
September 23, 2003	Submit MAF to Treasury		X		
September 24, 2003	Cutoff of IPAC billings for DOI	X			
September 25, 2003	Cutoff for issuing reimbursable agreements	X			
	Cutoff for all non-emergency purchasing as defined by Bureau Directors	X			
	PPP will provide comments to the Bureaus on the submitted FY 2003 “estimated” performance information		X		
September 26, 2003	Post year-end accrual adjustments where possible.	X			
	Final date for automated payment schedules.	X			
September 30, 2003	Post final year-end transactions including property transactions, eliminations, accruals (except for OPM, DOL, legal liabilities, judgment fund liabilities and inter-bureau elimination accruals that will be posted before October 8 or as soon is available from outside parties) and adjustments (except for final audit adjustments).	X			
October 3, 2003	Provide Final Schedule of Sites with Potential Environmental Liability to PFM	X			
October 3, 2003	Provide completed “estimated” performance results and submit a first draft of the final performance report (FY 2003 Goals-At-A-Glance Tables) to PPP.	X			
October 5, 2003	Provide Final Deferred Maintenance Data to PFM	X			
October 6, 2003	Place September intra-dept elimination detail data on XA drive	X			
October 6, 2003	Load Data to Hyperion Data Base	X			
October 6, 2003	Submit Final Museum and Stewardship Info to PFM with a copy to KPMG.	X			

October 7, 2003	Complete Reconciliation of Elimination Data	X			
October 8, 2003	Provide KPMG with final trial balance information and a Trial Balance Verification Letter to the Deputy Assistant Secretary, Budget and Finance and the Inspector General.	X			
	PPP will provide comments on Bureau's completed "estimated" performance results and first draft of the <u>final</u> performance report.		X		
October 10, 2003	Provide completed Final Performance Report to PPP	X			
October 14, 2003	Provide Preliminary Legal Representation for Audited Financial Statements to PFM	X			
October 17, 2003	Provide final Bureau Annual Report (with Final Performance Data) to KPMG (Also date that Department must submit the Draft PAR to KPMG)	X	X		
	Submit to Deputy Assistant Secretary, Budget and Finance 4th quarter Bureau Financial Statement Review Checklists signed by the Bureau Finance Officer, CFO and Bureau Director with explanations for significant financial statement fluctuations, footnote fluctuations, and explanations/comments on Net Position analyses.	X			
	Submit Final Footnote data to PFM	X			
	Hyperion Enterprise Data final & locked down of Bureau Data		X		
October 18 - 31, 2003	Provide Comments and proposed adjustments approved by the Department and Consolidated Audit Team on Draft Annual Performance and Accountability Report to Bureaus			X	
October 22- November 7, 2003	FACTS II window close – budget data final	X			
October 24, 2003	Provide Final Performance and Accountability Report (PAR) to KPMG		X		
	Submit Performance and Accountability Report to OMB for Review		X		
October 24 - 31, 2003	Submit Bureau Annual Reports to KPMG addressing all auditors' comments.	X			
October 31, 2003	Provide complete Bureau draft audit reports to OIG			X	
November 1, 2003	Provide signed Management Representation Letter to KPMG	X			
November 3, 2003	Provide complete Draft Audit Opinion/ Reports to Bureaus				X

November 4, 2003	Provide Comments on Draft Annual and Accountability Report to PFM			X	
November 6, 2003	Provide bureau responses to the Auditor's Report on Internal Controls and Report on Compliance with Laws and Regulations to KPMG.	X			
November 7, 2003	Provide Draft Consolidated Reports on Internal Controls and Compliance to OIG			X	
November 9, 2003	Provide Draft Consolidated Reports on Internal Controls and Compliance Report to Department				X
November 10, 2003	Camera-ready version of Bureau Annual Reports complete with bureau responses to the Auditor's Report on Internal Controls and Report on Compliance with Laws and Regulations to KPMG.	X			
November 12, 2003	Provide Final Legal Representation for Audited Financial Statements to PFM	X			
November 12, 2003	Submit Final Accountability Report to KPMG (reflecting KPMG comments)		X		
	Provide responses to Consolidated Reports on Internal Controls and Compliance to be included in the final Audit Opinion Letter for Consolidated Financial Statements to the Department				X
November 15, 2003	Provide final Audit Opinion for Consolidated Financial Statements to the Department (with Department Comments)			X	
November 15, 2003	Final Bureau Audit Opinions Issued (including bureau responses)			X	
November 15, 2003	Department's Accountability Report Issued with Audit Opinion			X	
TBD	Submit ATBs, NOTES & Account Groupings Worksheets (AGWs) for FACTS I Report to Treasury		X		
TBD	Submit Final Adjustments for ATBs, NOTES & AGWs for FACTS I		X		
	Submit Final AGWs w/explanation of differences to FMS, OMB & GAO		X		